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| 0800-0999 | Experience Rating Report, ETA 204 | R-12/87 |

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Part III

Reports and Analysis

0800

0800-0999

Experience Rating Report, ETA 204

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0800-0814 INTRODUCTION0800 Form ETA 204, Experience Rating ReportA. Facsimile of page 1, Form ETA 204

Experience Rating Report

U.S. Department of Labor
Employment and Training Administration

| State | Rate Year Ending Date | Computation Date | Type of Rating System | OMB No. 1205-0164 Expires 09/30/90 |
|-------|-----------------------|------------------|-----------------------|---------------------------------------|
|-------|-----------------------|------------------|-----------------------|---------------------------------------|

Section A. All Subject Accounts: Number and amounts of total and taxable payroll

| | Number as of: | Amount of total payroll for 12 months ending: | Amount of taxable payroll for 12 months ending: |
|---|---------------|---|---|
| 1. Taxable Accounts | | \$ | \$ |
| a. Eligible | | | |
| b. Ineligible | | | |
| 2. Reimbursable Accounts | | | |
| 3. Subject Accounts with positive or zero balance (States using reserve ratio) | | | |
| a. Eligible | | | |
| b. Ineligible | | | |
| 4. Subject Accounts with negative balance (States using reserve ratio) | | | |
| a. Eligible | | | |
| b. Ineligible | | | |

Section B. Summary of Benefits Paid, Charged, and Noncharged

| | Amount |
|---|--------|
| 5. Total Benefits (or Benefit Wages) Paid, during 12 months ending: | \$ |
| 6. Taxable Employer Accounts | |
| a. Charged | |
| 1. Active | |
| 2. Inactive | |
| b. Noncharged | |
| 7. Reimbursable Employer Accounts | |
| a. Charged | |
| b. Noncharged | |
| 8. Comments | |

Signature

Title

Date

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0800 Form ETA 204, Experience Rating Report--continued

B. Facsimile of page 2, Form ETA 204

State: _____ Rate Year Ending Date: _____ Schedule Used: _____
 Taxable Wage Base, during 12 months ending on computation date (if changed during the period, so indicate): \$ _____
 Taxable Wage Base, during rate year: \$ _____
 Employee Contributions, 12 months ending with the computation date: \$ _____
 If an add-on tax or surtax is included in the tax rate below, show the rate (_____) and indicate (by circling) if the tax is: Uniform / Variable / Credited to employer accounts / Non-credited to employer accounts. Comments: _____

SECTION C. ALL TAXABLE SUBJECT ACCOUNTS, SELECTED DATA BY EXPERIENCE FACTOR

| EXPERIENCE FACTOR | TAX RATE | NO. OF ACCOUNTS | TOTAL PAYROLL (000) | TAXABLE PAYROLL (000) | BENEFITS CHARGED (000) | EST. CON- TRIBUTIONS (000) | INEFFECTIVE CHARGES (000) |
|----------------------|-------------|--------------------|---------------------------|-----------------------------|------------------------------|----------------------------------|---------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |

ELIGIBLE-REGULARLY
 RATED BY FACTOR

(LIST RATES STARTING FROM LOWEST TO HIGHEST. USE AS MANY LINES AS NEEDED. SEE SECTIONS 0850-0859 FOR DETAILS.)

SUBTOTAL

ELIGIBLE-SPECIALLY
 TAXED BY FACTOR

SUBTOTAL

TOTAL ELIGIBLE

TOTAL INELIGIBLE

TOTAL ALL SUBJECT
 ACCOUNTS

| | | |
|-----------|-----------------------------------|-----------|
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0802 Purpose of the Report. The data submitted annually on the ETA 204 will enable the Employment and Training Administration (ETA) to project revenues for the Unemployment Insurance (UI) program on a State by State basis and to measure the variations in assigned contribution rates which result from different experience rating systems. When used in conjunction with data from the ES 202 report, "Employment, Wages, and Contributions", the ETA 204 data will assist in determining the effects of various factors (e.g., seasonality, stabilization, expansion, or contraction in employment and payroll, etc.) on the employment experience of various groups of employers.

Also to States and the National Office, the data will provide an early signal for potential solvency problems, be useful in analyzing factors which give rise to the potential problems, and permit an evaluation of the effectiveness of the various approaches available to correct the problems detected. Moreover, the data are required as a basis for estimating State average tax rates for the rate year. Finally, the data are the basis for determining an experience rating index; the index will allow for the evaluation of the extent to which benefits in States are effectively charged, noncharged, and ineffectively charged. Comparisons among States and in a single State over time will be possible.

Thus, the foregoing information is of value to ETA in analyzing statutory provisions regarding experience rating, in preparing recommendations or advising States on proposed legislation involving experience rating, and in responding to inquiries from State agencies, employer groups, unions and others. Further, the data are a vital part of a State's management information system and a tool for the administrator and legislators to assess the State experience rating system.

0804 Submittal of Data and Due Date

- A. All States permitting rate variations based on experience rating (i.e., have experience rating systems in place) should submit a completed ETA 204 report. If experience rating is suspended for a given year, only page 1 of the report needs to be submitted (See section 0810).

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0804 Submittal of Data and Due Date--continued

- B. Computer printed output may be used in place of the supplied report form if the output is set up in the same format and data items are clearly labeled.
- C. The ETA 204 report is due in the National Office of ETA on the 30th day of the fifth month of the rate year to which it relates.
- D. The original of each report should be sent to the National Office of ETA, addressed to:

U.S. Department of Labor
Employment and Training Administration
Attn: TSVR, Room S-5306
200 Constitution Avenue, N.W.
Washington, D.C. 20210

A copy also should be sent to the appropriate Regional Office.

0806 Definitions. Following are definitions of terms as used for purposes of the ETA 204 report:

A. All subject accounts

- 1. The accounts referred to in the ETA 204 report should consist only of the accounts of those active employers (see H below) who were declared accountable or subject prior to either the beginning of the new rate year or the date designated by law as the computation date. Accounts of State or local governments, or their instrumentalities, or other units which make payments in lieu of contributions on a reimbursable basis should be included only in Sections A.2., B.5., and B.7. of the report. These reimbursable accounts should be excluded from all other entries. If selection of the accounts in terms of either of the above dates is not procedurally feasible, an alternate date may be chosen, as described in 2 below. Thus, all accounts for employers who were declared accountable or subject to the State law prior to the date chosen, and who were active in all

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0806 Definitions--continued

or part of the 12-month period covered by the report and were charged or chargeable for benefits (or benefit wages) during that period, should be included. All subject accounts for active employers declared accountable or subject on or subsequent to the date chosen should be excluded.

2. If any date other than the effective date of the new rate year or the legal computation date is used as a basis for counting the active accounts for this report, or if the 12-month period used in counting benefit payments ends on a date other than the computation date, a notice to that effect should be forwarded to the ETA National Office (Attn: TSVR) for approval at least 30 days prior to the preparation of the report. A statement should be included as to why the effective date of the rate year or the legal computation date will not be used, and a justification should be given of the adequacy of the selected date.
- B. Total payroll. Total payroll is the total amount of wages paid or payable (depending on the wording of the State law) to covered workers by employers subject to the provisions of the State unemployment insurance law for services performed during the 12 months ending with the computation date. Total wages includes both taxable wages, defined in C below, and the amount of wages which is in excess of the wages subject to the contribution provisions of the State law.
- C. Taxable payroll. Taxable payroll is the part of total payroll defined in B above, which is subject to the contribution provisions of the State unemployment insurance law.
- D. Eligible accounts. An account (see A above) is termed eligible if it has had a sufficient period of experience as of the computation date to qualify for an experience rating computation under State law. Accounts delinquent in paying contributions

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0806 Definitions--continued

and accounts which have been suspended from coverage (but not inactivated) because of the temporary cessation of operations should be included in the "eligible" category. Examples would include accounts with sufficient experience which have been assigned a special rate, such as delinquent accounts to which the maximum rate has been assigned, or seasonal employers who qualify for special rates as well as accounts which qualify by reason of rates assigned as a result of formula computations under the regular experience rating provisions of a State law.

- E. Ineligible accounts. An account (see A above) which does not meet the definition for eligible accounts in D above should be considered ineligible. Therefore, an ineligible account is one which has had an insufficient period of experience as of the computation date to qualify for an experience rating computation.
- F. Benefits (or benefit wages) charged. The total amount of benefit payments (or benefit wages) charged to an employer account is termed "benefits (or benefit wages) charged".
- G. Benefits (or benefit wages) not charged. The total amount of benefit payments (or benefit wages) not charged to the account of any employer is termed "benefits (or benefit wages) not charged".
- H. Active employers. An active employer is an employing unit (single or multiple) which has been declared subject to the State unemployment insurance law and which has not been subsequently inactivated (see I below) or declared no longer subject as the result of a legal termination of coverage.
- I. Inactive employers. An inactive employer is one for which contribution reports are no longer receivable because the employing unit has ceased business in the State. (Note that suspensions of coverage for seasonality are not inactivations.) If a State has no specific guideline as to when an

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0806 Definitions--continued

employer is to be considered inactive, it may assume that suspension of operation for more than 12 months is sufficient to declare an employer inactive.

- J. Amount of account balances. (Reserve ratio States only.) The balance shown on each employer's account, i.e., total contributions minus total benefit charges, is termed a positive balance if the figure is positive or zero and a negative balance if the figure is negative.
- K. Tax rates. The rates under which the accounts are to be classified in section C should be the final assigned rates upon which contributions will be paid (including solvency and other rate adjustments, where applicable, but excluding employee contributions) after all adjustments, both individual and overall, have been made, and which (1) reflect the effect of employer voluntary contributions on such tax rates, and (2) are effective at the beginning of the rate year.
- L. Regularly rated accounts. An eligible account is termed "regularly rated" in section C if the rate assigned to the account resulted from a formula computation (of an experience factor) under regular experience-rating provisions of the State law.
- M. Specially taxed accounts. An eligible account is termed specially taxed in section C if the rate assigned to the account did not result directly from a formula computation under regular experience-rating provisions of the State law. Examples would be (1) an account which has shown a negative balance for a specified period of time and to which a special rate has been assigned, (2) an account of a seasonal employer which has been given a special rate provided by law or regulation, or (3) a State or local government entity taxed at a rate not resulting directly from experience. A brief citation of applicable law should appear on the face or the back of the table.
- N. Computation Date. The date as of which employers' experience is measured for the purpose of

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0806 Definitions--continued

determining tax rates.

- O. Rate Year. The year for which the rates that were determined on the computation date apply. For example, a State that computes its experience rates as of June 30, 1987 (the computation date) to be applied beginning January 1, 1988, would show a 1988 rate year.

- 0810 Assignment of Standard Rate to All Employers. If a State agency does not, for any reason for any specific rate year, permit rate variations based on experience rating, a notice to that effect should be submitted to ETA. Page 1 of the ETA 204 report should be completed and submitted with the notice.

- 0814 General Reporting Instructions. At the top of page 1 of the report, enter the State name, rate year ending date, computation date, and type of experience rating system (reserve ratio, benefit ratio, benefit wage ratio, or payroll declines). At the top of page 2, enter the State name, rate year ending date, schedule used (if applicable), taxable wage base in effect during 12 months ending with the computation date (indicate if base changed during the 12 months), the taxable wage base in effect during the rate year, employee contributions (if any), and information on surtaxes.

The data required in sections A, B, and C should follow the format set forth in section 0800, but may be submitted on larger sheets if additional space is required. If more than one page for Section C is needed, each page should be identified as to State and rate year. The layout in section 0800 may be modified to meet the requirements of State ADP equipment. Any additional detail already programmed for State agency use may be included in these tabulations. If additional detail is already programmed for any of the items included in sections A and B, copies of tabulations containing this detail may also be submitted with the report on form ETA 204. Specific instructions are given in the following sections only to the extent necessary to supplement the titles of items, sections, and columns on the report.

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0820-0824 SECTION A. ALL SUBJECT ACCOUNTS: NUMBER AND AMOUNTS OF TOTAL AND TAXABLE PAYROLL

- 0820 General Instructions. Entries in columns 1, 2, and 3 for items 1, 2, 3 and 4 and their subitems should be made in accordance with definitions in section 0806. Enter at the top of columns 1, 2, and 3, respectively, the date when subject accounts were counted for this report, the ending date of the 12-month period used in measuring total wages, and the ending date of the 12-month period used in measuring taxable wages. The latter two dates should be the same.
- 0821 Item 1. Taxable Accounts. Entries in item 1, columns 1-3, should relate to taxable subject accounts. (See section 0806 A 1.)
- A. Item 1.a. Eligible accounts. Entries in this item should relate to those subject accounts included in item 1 which meet the definition of eligible accounts in section 0806 D.
- B. Item 1.b. Ineligible accounts. Entries in this item should relate to those subject accounts included in item 1 which meet the definition of ineligible accounts in section 0806 E.
- 0822 Item 2. Reimbursable Accounts. Entries in item 2, columns 1-3 should relate to reimbursable subject accounts only as defined in section 0806 A 1.
- 0823 Item 3. Subject Accounts with Positive Balance. Entries in this item, applicable only to States using reserve ratio systems, should relate to accounts with positive (or zero) balance as defined in section 0806 J.
- A. Item 3.a. Eligible accounts. Entries in this item should relate to those subject accounts included in item 3 which meet the definition of eligible accounts.
- B. Item 3.b. Ineligible accounts. Entries in this item relate to those subject accounts included in item 3 which meet the definition of ineligible accounts.

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0823 Item 3. Subject Accounts with Positive Balance
 --continued

The sum of the entries in items 3.a. and 3.b. should equal the entry in item 3.

0824 Item 4. Subject Accounts with Negative Balance.
Entries in this item, applicable only to States using reserve ratio systems, should relate to accounts with negative balance as defined in section 0806 J.

A. Item 4.a. Eligible accounts. Entries in this item should relate to those subject accounts included in item 4 which meet the definition of eligible accounts.

B. Item 4.b. Ineligible accounts. Entries in this item should relate to those subject accounts included in item 4 which meet the definition of ineligible accounts.

The sum of the entries in items 4.a. and 4.b. should equal the entry in item 4.

The sum of the entries in items 3 and 4 should equal the entry in item 1, for States using reserve ratio system only.

0830-0832 SECTION B. SUMMARY OF BENEFITS (OR BENEFIT WAGES)
 PAID, CHARGED, AND NONCHARGED

0830 Item 5. Benefits (or Benefit Wages) Paid, During 12 Months Ending: on Computation Date. Enter the ending date (usually computation date) of the last 12-month period used in the formula to measure benefit charges, and the total amount paid (both charged and noncharged) during the period. Include any benefits paid which impact the State trust fund accounts, (e.g. benefits under regular State UI, the State portion of Extended Benefits, and the State's liability for combined wage claim (CWC) payments). Exclude benefits paid under any program other than the State unemployment insurance program (e.g., benefits paid to Puerto Rican sugar workers). Exclude CWC payments for which other States are liable. In States using the benefit wage ratio system of experience rating, total benefit wages should be entered instead of total benefits. This entry should include items 6 and 7.

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0831 Item 6. Taxable Employer Accounts. Enter the amount of benefits (or benefit wages) included in item 5 which is attributable to taxable employer accounts.

A. Item 6.a. Charged. Enter the amount of benefits (or benefit wages) included in item 6 which were shown as a charge to any taxable employer's account. Exclude amounts which were charged during the 12-month period but removed before computing the experience rate.

1. Item 6.a.1. Active. Enter the amount of benefits (or benefit wages) included in item 6.a. which, as of the date shown in item 5, were charged to the account of an active employer. (See section 0806 H.)

2. Item 6.a.2. Inactive. Enter the amount of benefits (or benefit wages) included in item 6.a. which, as of the date shown in item 5, were charged to the account of an inactive employer (see section 0806 I); i.e., that part of item 6.a. which is not included in item 6.a.1.

B. Item 6.b. Noncharged. Enter the amount of benefits (or benefit wages) included in item 6 which is attributable to taxable employer accounts but is not charged to such accounts. Exclude CWC payments for which other States are liable.

0832 Item 7. Reimbursable Employer Accounts. Enter the amount of benefits (or benefit wages) included in item 5 which is attributable to reimbursable employer accounts.

A. Item 7.a. Charged. Enter the amount of benefits (or benefit wages) included in item 7 which, as of the date shown in item 5, is charged to reimbursable employer accounts. See section 0806 F.

B. Item 7.b. Noncharged. Enter the amount of benefits (or benefit wages) included in item 7 which, as of the date shown in item 5, is attributable to reimbursable employer accounts, but

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0832 Item 7. Reimbursable Employer Accounts--continued

is noncharged, i.e., that part of item 7 which is not included in item 7.a. See section 0806 G.

0850 FACTORS AFFECTING DATA REPORTED

0850 Comments. Comments should be provided to explain any significant administrative, legal, or economic factors which may affect the data reported. If necessary, these comments may be continued on the reverse side of page 1 of the report or on a separate page.

- A. Administrative factors affecting data reported on the tabulation. Describe any administrative factors such as rules and regulations which may affect the data reported in such a way that they will lack comparability with data submitted on prior reports or on current reports submitted by other State agencies. Also, note variations in the date of mailing contribution rate notices to employers. If a State agency has alternative rate schedules applicable under different conditions of the fund, it should describe the statutory provisions imposing the rate schedule in effect for the year covered by the report and indicate, if possible, how the effective rate schedule ranks in "favorableness" with alternative schedules provided by the law. If, for any specific rate year, no reduced rates are assigned, the reason for such action should be reported.
- B. Legal factors affecting data reported on tabulations. Describe any legal factors such as new laws or amendments to the State unemployment insurance law which may affect the data reported in such a way that they will lack comparability with the data submitted on prior reports or on current reports submitted by other State agencies.
- C. Economic factors affecting data reported on tabulations. Describe any economic factors, such as recession in key industries or major plant closings, which may affect the data reported.

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0860-0867 SECTION C. ALL TAXABLE SUBJECT ACCOUNTS: SELECTED DATA

- 0860 Column 1. Experience Factor. Enter the experience factor or combination of experience factors (e.g., solvency factor or State experience factor, etc.) which determines the tax rate shown in column 2. List the experience factors such that the corresponding tax rates in column 2 start with the lowest rate first. If experience factor intervals and corresponding tax rates exceed 30 in number, two section C tabulations should be submitted. The first tabulation, to be labeled section C-1, should use the actual tax rate in column 2. The second tabulation, to be labeled section C-2, should use tax rate intervals of not less than 0.20 percent in column 2. Only the lower value of the range should be displayed. The upper value will be assumed from the lower value of the next range.
- 0861 Column 2. Tax Rate. Enter the employer tax rate (see section 0806 K) which corresponds with the experience factor shown in column 1, lowest rate first.
- 0862 Column 3. Number of Accounts. Self explanatory.
- 0863 Column 4. Total Payroll. See 0806 B.
- 0864 Column 5. Taxable Payroll. See 0806 C.
- 0865 Column 6. Benefits Charged (Adjusted Benefit Wages Charged). In reserve ratio and benefit ratio States, for each rate group including the ineligible accounts, enter actual benefits charged during the 12 months ending with the computation date. Since benefits charged by rate group are not available in benefit wage ratio States, a proxy for benefits charged should be developed as follows: for each rate group including ineligible accounts, the proxy for benefits charged should equal total benefit outlays attributable to active taxable employer accounts times the ratio of benefit wages charged for the group to total benefit wages charged. In States using payroll decline formulas, columns 6 through 8 should be blank.

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0866 Column 7. Estimated Contributions. Estimated contributions due for each rate group, including ineligible accounts, should equal column 2 times column 5. This column and ineffective charges in column 8 will be adjusted by the National Office if the taxable wage base for the 12 months ending on the computation date differs from the taxable wage base for the 12 months ending for the rate year. Also, this column total and the ineffective charges total will be adjusted at a later date based on actual contributions due shown in the ES 202 report for the relevant period.

0867 Column 8. Ineffective Charges. For each rate group including ineligible accounts, ineffective charges should equal column 6 minus column 7. If the remainder is zero or less, enter zero.

0870-0874 CHECKING THE REPORT

0870 General Check

- A. The State name, rate year ending date, and other required data should be entered in the appropriate spaces at the top of both pages of the report form.
- B. The name and title of the State agency head or his/her designated representative should be typed in the appropriate spaces at the bottom of page 1 of the report, and the signature should be placed immediately above the typed name. Only the original need bear a handwritten signature.

0871 Section A

- A. A date should be entered in the heading of each of columns 1, 2, and 3.
- B. The entry in item 1 for each of columns 1, 2, and 3 should equal the sum of the entries in items 1.a. and 1.b.
- C. Dashes should be entered in each of columns 1, 2, and 3 for items 3 and 4 and each of the subitems in reports from States which do not use a reserve ratio system. There should be numerical entries in

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0871 Section A--continued

each of these items and subitems in reports from States using a reserve ratio system. The entry in item 3 in each column should equal the sum of the entries in items 3.a. and 3.b. The entry in item 4 in each column should equal the sum of the entries in items 4.a. and 4.b.

- D. Entries in column 2 should be greater than or equal to entries for the corresponding items in column 3.
- E. The sum of the entries in items 3 and 4 should equal the entry in item 1 (for States using reserve ratio systems only.)

0872 Section B

- A. There should be a date as well as a dollar amount entered in item 5.
- B. The sum of the entries in items 6 and 7 should equal the entry in item 5.
- C. The sum of the entries in items 6.a. and 6.b. should equal the entry in item 6.
- D. The sum of the entries in items 6.a.1. and 6.a.2. should equal the entry in item 6.a.
- E. The sum of the entries in items 7.a. and 7.b. should equal the entry in item 7.

0873 Comments. If necessary, explanatory comments may be continued on the reverse side of page 1 of the report or on a separate page.

0874 Section C

- A. Data for columns 4 through 8 should be shown in thousands.
- B. Subtotals and totals are not required for columns 1, 2, 6, and 7.

